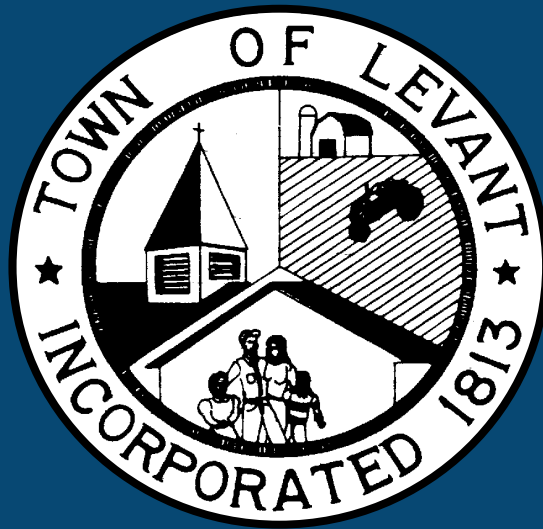


# TOWN OF LEVANT



## *Fiscal 2023 Annual Report*

[townoflevant.net](http://townoflevant.net)

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## **Table of Contents**

Levant Town Office Contact Information/Phone Directory	2
Garbage and Recycling	3
Administration/Departments	4
Government/Representative Letters	7

## **Departmental Reports**

Town Manager	15
Town Clerk/Registrar of Voters	16
Treasurer/Tax Collector	18
Liens Outstanding	19
Valuation/Assessment from Assessor	22
Animal Control	23
Fire & Rescue	24

## **School Department**

Superintendent	26
Suzanne M Smith Elementary Principal	27

## **CPA**

Auditor's Report	29
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## **Municipal Budget**

Proposed Budget	38
Revenue Budget/Non-Property Tax Revenue	44

## **Town Warrant**

Special Town Meeting Warrant	47
Notes	52

# Levant Town Office



P.O. Box 220  
691 Townhouse Road  
Levant, ME 04456  
207-884-7660 Phone  
207-884-7237 Fax  
townoflevant.net



Like us on Facebook

## Hours of Operation

Tuesday, Thursday, Friday 9:00am - 4:00pm  
Wednesday 11:30am - 7:00pm

Animal Control (Dustin S. Sirabella)	1-207-478- 9931
Caravel Middle School	1-207-848-3615
Fire Department, Levant	1-207-884-7574
Hermon High School	1-207-848-4000
Maine State Police	1-800-432-7381
To request a Concealed Weapons Permit	1-207-624-7210
GoNetSpeed	1-207-992-9911
Penobscot Sheriff's Department	1-207-947-4585
Penquis CAP Transportation	1-207-973-3695
Pine Tree Waste-Casella	1-207-848-7551
Post Office	1-207-884-7264

Hours:	<b>Lobby</b>	7am – 6pm
	Saturday	7am – 3pm
	<b>Window</b>	7:45am to 10:45am
	Closed for Lunch	10:45am to 11:45pm
	Reopen	11:45pm to 2:45pm
	Saturday	9am –10:30am

Recreation Director, James Cote	1-207-478-9668
Sexton, Scott Pullen	1-207-884-7660
Superintendent of Schools	1-207-848-5173
Suzanne M. Smith Elementary	1-207-884-7444
Spectrum	1-866-874-2389
Warden Service	1-207-941-4440

# GARBAGE AND RECYCLING

\*\*\*\*\*

Trash is picked up every Monday. All trash is required to be curbside by 7am in bags not to exceed the quantity referenced below.

There are rare occasions when a holiday may come up and bump the pick up to the following day.

This year will be **Labor Day on Monday, September 4<sup>th</sup>** and **Christmas on Monday, December 25<sup>th</sup>** so trash will be the next day on Tuesday.

and for 2024: **New Year's Day on Monday, January 1<sup>st</sup>**, **Memorial Day on Monday, May 27<sup>th</sup>** and **Labor Day on Monday, September 2<sup>nd</sup>** which will push it until Tuesday of those weeks.

\*\*\*\* There is a LIMIT to 10 bags of trash equivalent to 16 Gal each. Not to exceed 40lbs weight. \*\*\*\*

Examples: 13 Gal bags = 12 bags

16 Gal bags = 10 bags

30-33 Gal bags = 5 bags

40-60 Gal bags = 3 bags

## Receptacle Reference



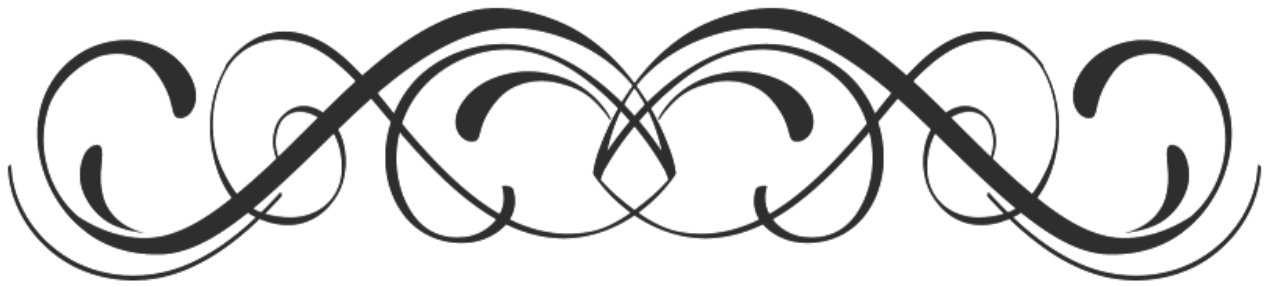
## NO TIRES ON OR OFF RIMS ARE BEING ACCEPTED AT THIS TIME

Or any combination not to exceed 160 gallons at any time. Trash containers that are 30 gallons or larger may be utilized to hold your trash bags.

- No loose household trash will be accepted. We also want to emphasize that yard debris, soils, construction material, etc. will NOT be accepted at any time. The contractor will not sift through all the bags to determine if there is normal household waste, they will leave it all behind and may tag your trash explaining why it was not taken.
- We have cleanups twice a year that you may participate in for larger items that we do not take during weekly trash such as furniture, bicycles, vacuums, appliances and such.

\*\*\*Continued violations will result in sanctioning at that address.\*\*\*

We also have a recycling program which we have two times a month on the second and fourth Mondays with the same holiday schedule pushing it to Tuesday when necessary. We have stickers for your receptacle that indicates it is used for recycling and brochures to explain what is accepted and what isn't. The items should be placed on the opposite side of the driveway or road to where you place your garbage. This also is required to be placed out by 7am.



# Administration

**Scott Pullen** – *Town Manager, Town Clerk, Treasurer, Deputy Tax Collector, Road Commissioner, Deputy General Assistance Administrator, Health Officer, Cable Administrator, Code Enforcement and Sexton*

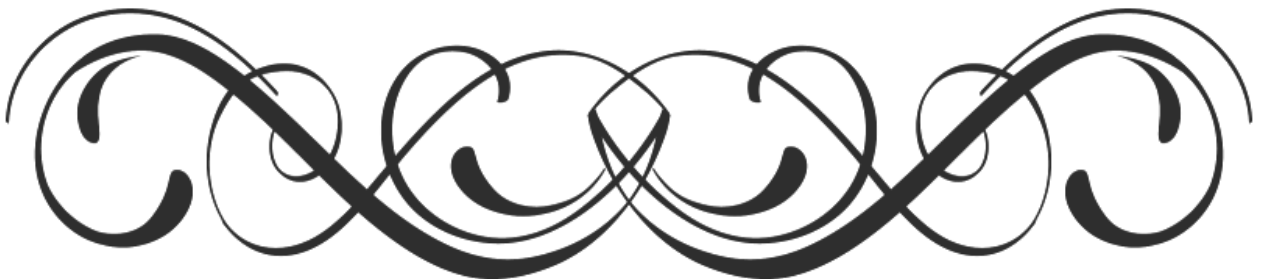
**Suzanne Cole** – *Administrative Assistant, Deputy Town Clerk, Deputy Treasurer, Tax Collector, General Assistance Administrator, State Motor Vehicle Agent, Tax Assessing Agent and Deputy Sexton*

**Melanie Roman-Verosloff**  
*Deputy Town Clerk, Registrar of Voters, Secretary and Counter Clerk*

**Eric Strout** – *Fire Chief*

**Timothy Robinson** – *Public Works*

**James Cote** – *Recreation Director*



## Fire Department

### Fire Chief

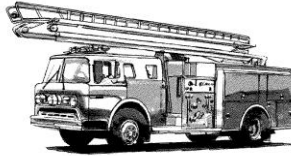
Eric Strout

### Assistant Fire Chief

Mark McKay

### Captains

Adam Olmstead



### Lieutenants

Chris Schoppee

Courtney Jurson

Wyatt Morrison

Brad Bilotta

### Chaplain

Russell Brimmer

## Board of Selectmen/Assessors

(3 Year Term)

Matthew Arnold

2024

Brian Call

2024

Nathan Peary

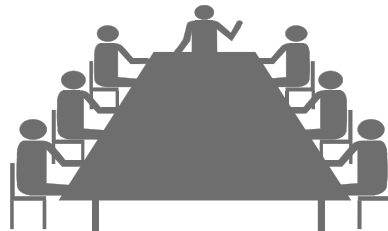
2023

Brent Pullen, Chair

2025

Zachary Wood

2025



## Planning Board

(3 Year Appointment)

Kevin Call

2023

Ellery Batchelder

2023

Arthur Hodgdon

2023

Milton Knowles Jr., Chair

2024

Scott Fairbanks

2023



## Board of Appeals

(3 Year Appointment)

Debra CoWallis (Alt.)

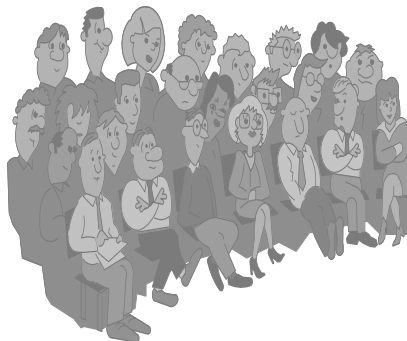
2024

Kevin Curry

2025

Robert Hinds (Chair)

2025



## **R.S.U. #87**

Superintendent of Schools, Mark Turner

Principal of Suzanne M. Smith Elementary, Lorri Day

Principal of Caravel Middle School, Nicole Middleswart



## **R.S.U. #87 School Board**

(3 Year Term)

Debra CoWallis

2024

Shannon Knowles

2023

Jason Dean

2025



## **GOVERNOR FOR THE STATE OF MAINE**

Governor Janet Mills  
State House Station 1  
Augusta, ME 04333  
207-287-3531

## **STATE SENATOR, DISTRICT 33**

Stacey Guerin  
3 State House Station  
Augusta, ME 04333-0003  
207-287-1505

[Stacey.Guerin@legislature.maine.gov](mailto:Stacey.Guerin@legislature.maine.gov)

## **CAPITOL ADDRESS FOR STATE SENATORS**

3 State House Station  
Augusta, ME 04333  
1-800-423-6900

## **STATE REPRESENTATIVE, DISTRICT 22**

Abigail Griffin  
1 Raymond Nelson Lane  
Levant, ME 04456  
(207) 403-3671

[Abigail.Griffin@legislative.maine.gov](mailto:Abigail.Griffin@legislative.maine.gov)

## **CAPITOL ADDRESS FOR THE STATE REPRESENTATIVES**

State House of Representatives  
2 State House Station  
Augusta, ME 04333-0002  
207-287-1400 (Voice)  
207-287-4469 (TTY)



Dear Friends:

For four years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. Since the COVID-19 vaccine became available, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, we focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

A handwritten signature in blue ink, which appears to read "Janet T. Mills", is positioned above the printed name.

Janet T. Mills  
Governor

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2683 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
APPROPRIATIONS  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE  
SPECIAL COMMITTEE  
ON AGING

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins  
United States Senator

United States Senate  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
RULES AND ADMINISTRATION

January 1, 2023

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21<sup>st</sup> century economy and make sure even the most rural areas aren't left behind.

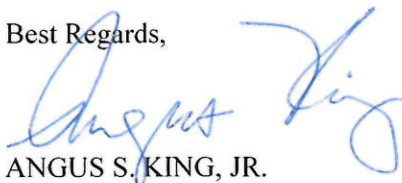
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,



ANGUS S. KING, JR.  
United States Senator

AUGUSTA  
40 Western Avenue, Suite 412  
Augusta, ME 04330  
(207) 622-8292

BANGOR  
202 Harlow Street, Suite 20350  
Bangor, ME 04401  
(207) 945-8000

BIDDEFORD  
227 Main Street  
Biddeford, ME 04005  
(207) 352-5216

PORTLAND  
1 Pleasant Street, Unit 4W  
Portland, ME 04101  
(207) 245-1565

PRESQUE ISLE  
167 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124



**Jared Golden**  
Congress of the United States  
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

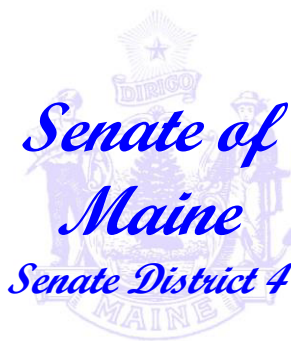
Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden  
Member of Congress



**Senator Stacey K. Guerin**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1505  
[Stacey.Guerin@legislature.maine.gov](mailto:Stacey.Guerin@legislature.maine.gov)

### **A Message from Senator Stacey Guerin**

Dear Friends and Neighbors:

Thank you for the opportunity to serve as your State Senator. I am humbled by the trust you have placed in me to be a voice for you, your family, and our community in Augusta. I can assure you I will work tirelessly on your behalf.

This is my third term in the Maine State Senate, having previously represented Senate District 10, communities in Penobscot County. As a result of redistricting, our Senate District was expanded to include communities in Penobscot and Piscataquis Counties; from Beaver Cove to Glenburn. Though the communities I represent in Augusta may have changed slightly, the issues important to all of you have not.

Inflation is out of control, causing the price of gas, home heating oil, electricity and food to skyrocket. So many Mainers and small businesses are struggling right now, and every decision made in Augusta is important. When I cast votes in the Senate Chamber I do so after thoughtful consideration about what is best for the people I was elected to represent. This session I plan to prioritize policies aimed at lowering the costs of everyday expenses, and assisting our small businesses so our local economies don't crumble.

I hope during these difficult times we all come together as a community, and reach out to our neighbors in need. Check in with each other and reach out if you or someone you know is struggling. As always, I am eager to help with state-related issues.

Again, thank you for electing me to serve you in the State Senate. The 131<sup>st</sup> Legislature certainly has a great deal of work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or [Stacey.Guerin@legislature.maine.gov](mailto:Stacey.Guerin@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Blessings,

Stacey Guerin  
State Senator



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1440  
TTY: (207) 287-4469

## Abigail W. Griffin

1 Raymond Nelson Lane  
Levant, ME 04456  
Phone: (207) 403-3671  
Abigail.Griffin@legislature.maine.gov

January 2023

Dear Friends and Neighbors,

Thank you for re-electing me to serve as your State Representative. It has been a pleasure serving the residents of District 34 during the past four years and I look forward to continuing to be your voice in the Maine Legislature. Representing you is an honor and a privilege I take seriously. My focus has always been to keep you well informed of legislative matters and making myself available to address your questions and concerns. I look forward to the new challenges that await us in the current legislative session.

In order to represent you in the best way possible, I need to hear your thoughts on the issues that are important to you. Please, do not hesitate to call anytime if you feel you need my assistance. I encourage you to monitor all legislative proposals being worked on at the State House by visiting the Legislature's website at [www.legislature.maine.gov](http://www.legislature.maine.gov). From here, you can browse bill summaries, view our legislative session and public hearing schedules, listen to committee hearings or watch live streaming video of the House and Senate.

Again this session, I have been asked to serve on the Joint Standing Committee on Health and Human Services. On this committee, we will discuss many issues regarding the Committee's jurisdiction over new legislation pertaining to all new bills relating to the Department of Health and Human Services; MaineCare/Medicaid; children's welfare and mental health services; tobacco and e-cigarette sale and use; medical use of marijuana and disability issues. These matters are crucial to our community and I hope to hear from you to discuss ways to improve our community.

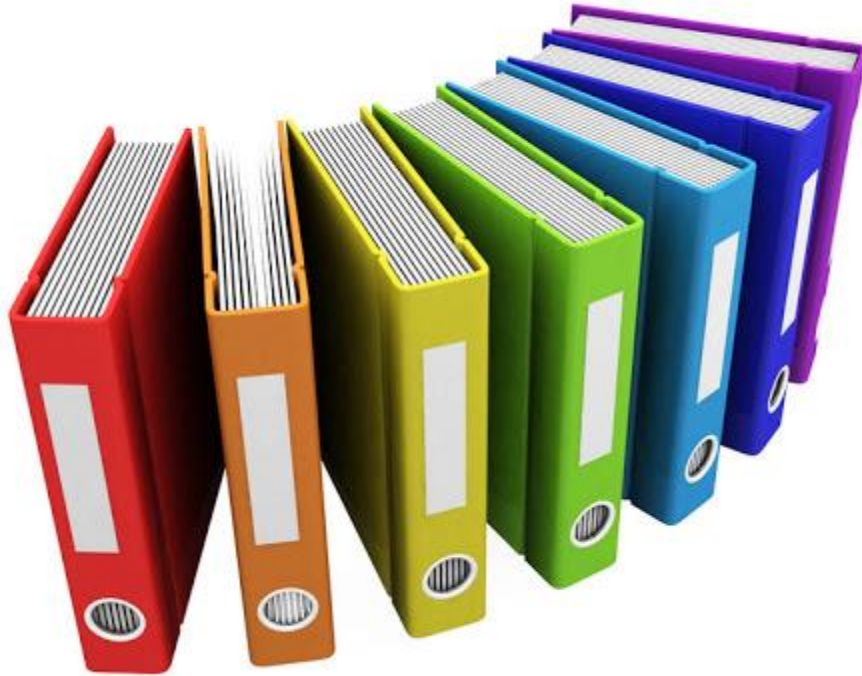
Once again, thank you for the opportunity to serve the constituents of District 34. I encourage you to actively participate in your state government. If you would like to be added to my email list to receive updates and important information on State programs and services, you can do so by emailing me directly with your request at [Abigail.Griffin@legislature.maine.gov](mailto:Abigail.Griffin@legislature.maine.gov).

Sincerely,

A handwritten signature in cursive script that reads 'Abigail W. Griffin'.

Abigail W. Griffin  
State Representative

District 34 Glenburn, Kenduskeag & Levant



# **Departmental Reports**

# Town Manager's Report

Another year has passed, my hair is a bit more gray and the World seems to have come to terms with COVID and things are most likely as normal as they ever will be. While I will not suggest that everything is perfect, they certainly seem much better than they have been (in terms of the pandemic) for the past few years.

The most asked question I get each year from residents has to do with the Town budget and more importantly the annual tax bills. I am happy to be able to say, once again this year, that the Board of Selectmen has been able to keep the mil rate flat. However, the Town has found itself in a position where our assessment on land and buildings is well below fair market value to the point that the State of Maine will begin to withhold monies owed to the Town of Levant if we do not get our assessments more in line with fair market value. This process to rectify this issue will require some time and thought, but the goal will be to increase assessed values which will decrease the mil rate with the ultimate goal being that the amount of actual tax paid by each tax payer remain as close to being unchanged as possible.

The Town of Levant continues to see growth in terms of building with most of the new construction focused on rental properties (which seem to fill up as soon as construction is finished). I would estimate that within a 24-month window, the Town of Levant will see almost 50 new rental units available.

The last election saw the approval of the purchase of a new fire truck which will most likely not be built and delivered until 2024/2025. The department as a whole continues to be very busy in their call volume and community activities. The department continues to be extremely healthy in terms of membership which is quite unique and something few towns across the State of Maine are able to accomplish in this current environment.

Public Works will continue to focus on roadsides (shoulders, tree cutting, mowing) and most of the southern part of the town will see their roads paved this season. As many residents know at this point, one of the large culverts on the Lake Road has failed which has led to the road being closed. There are many people working on expediting the repair process which will ultimately be the construction of a new bridge to replace the large culverts. The current goal is to begin the construction during the 2024 work season. Given that the culverts/bridge are owned by the State of Maine, the Town itself has little control over the actual timing of the project.

It is on a sad note that I report that Levant's long-time animal control officer, Noel Sirabella, passed away earlier this spring. Many residents may have had interaction with Noel in dealing with animal control issues or while riding horses at Old Home Days along with his wife, Sandy and son, Dustin. I think anyone that knew him would agree that he was very personable, sincere, down to earth man and someone who would do anything he could to help somebody without hesitation. I know he will be greatly missed by his family, friends and by the Town of Levant.

As I have done for many years, but with no less sincerity than ever before, I wish to thank the office staff for all of their hard work in keeping the Town Office running so smoothly. It is difficult to put into words how vital the office staff is to the Town.

Sincerely,

*Scott Pullen*

Town Manager

# Town Clerk's Report

Reported by Melanie Roman-Verosloff

\*\*\*\*\*

## Marriages

Amy Meehan	&	Craig McLaughlin	06/11/2022
Brittany Hamlin	&	Justin Artus	08/06/2022
Sierra Tolman	&	Dustin Cyr	08/06/2022
Stacy Robinson	&	Trevor Leavitt	08/19/2022
Ashley Thayer	&	Kyle Gray	08/20/2022
Bailey Atwood	&	Cory Coldwell	08/21/2022
Rebecca Hallett	&	Aaron Brown	08/26/2022
Frederick Richards	&	Stephanie Glockner	09/03/2022
Kaleb Miles	&	Emily Hanson	09/17/2022
Alex Pelletier	&	Ashley Boyce	09/24/2022
Lyndsi Whittington	&	Isaac Meek	09/28/2022
Jacob St. Peter	&	Katrina Smith	10/01/2022
Briana Reazor	&	Owen Reed	10/08/2022
Jacob Riling	&	Courtney Prue	10/14/2022
Katherine Kelly	&	Seth Farnham	10/15/2022
Patrick Jamo	&	Whitney Sinclair	10/15/2022
Gary Watford Jr.	&	Kathleen McRae	10/31/2022
Jessica Corson	&	Alfred Griffin Jr.	12/16/2022
Regan Graffam	&	Brett Vagt	12/31/2022
Chester Ficker	&	Wendy Frost	01/14/2023
Jolene French	&	Trevor Trask	03/05/2023
Richard Perry IV	&	Mireya Filio Mejia	04/28/2023
Sally Thompson	&	Lauren Lugdon	05/08/2023

## BIRTHS

There were 31 babies born from June 2021 to May 2022  
Congratulations to all the families



## *In Memory*



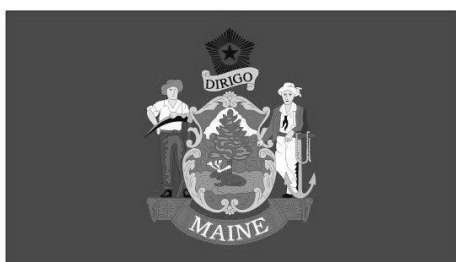
Marilyn King	May 30, 2022	Daniel E. McHugh	January 4, 2023
William H. Walker	June 15, 2022	Walter E. Littlefield	January 7, 2023
Barbara J. Laprell	July 29, 2022	Nancy M. Nickerson	January 8, 2023
Sharon A. Brimmer	August 10, 2022	Paul B. Bouchard	January 9, 2023
Sharon A. Walker	August 11, 2022	Marilyn Aughterton	January 11, 2023
Lloyd H. Hallett	August 26, 2022	Jackie A. Kimbrough	January 14, 2023
Sherri Bridges	September 21, 2022	Helen I. Overlock	January 22, 2023
Gordon A. Reed	October 1, 2022	Philip N. Nichols	January 25, 2023
William O. Benson	October 8, 2022	Daniel L. Ellis	January 27, 2023
Shaw P. Knox	October 8, 2022	Nicolas C. Johnson	February 10, 2023
Barbara M. Ellis	October 18, 2022	Mary C. Warden	February 11, 2023
Eric C. Daly	October 31, 2022	Tamela R. Bridges	March 25, 2023
Charles T. Daly III	November 1, 2022	Joan R. Gibson	March 27, 2023
Steven L. Conant	November 1, 2022	Linda M. Wilks	April 15, 2023
Marie D. Leen	December 19, 2022	Inverno M. Dorsky	April 15, 2023
Mary A. Gagnon	December 29, 2022	Vaughn M. Spencer	April 25, 2023
Mettie M. Cooper	December 30, 2022	Jeannette C. Gagnon	May 3, 2023
		Carl C. White Jr.	May 8, 2023

\*\*\*\*\*

## **Registrar of Voters**

As of May 31, 2023, there are 2,183 registered voters. Each party is broken down as follows:

Democrats: 389   Green Independent: 84   Libertarian: 2   Forward: 1   No Labels: 39   Republicans: 1008  
Unenrolled: 660



## ***Treasurer's Report***

Beginning Balance: July 1, 2022	\$1,934,401.04
Cash Receipts	3,478,434.12
Investment Income	<u>12,512.16</u>
Total Cash Available	5,425,347.32
Total Disbursements	<u>4,076,625.83</u>
Bank Balance: April 30, 2023	1,348,721.49

\*Unaudited Figures

Respectfully Submitted,  
*Suzanne Cole*  
Deputy Treasurer

## ***Report of the Tax Collector Status on 2023 Tax Commitment***

Tax Commitment	\$2,738,767.50
Add: Supplemental	1,923.25
Less: Abatements	<u>2,772.00</u>
	2,737,918.75
Amount Paid Tax Collector	<u>1,493,896.01</u>
Uncollected as of April 30, 2023	1,244,022.74

\*Unaudited Figures

Respectfully Submitted,  
*Suzanne Cole*  
Tax Collector

## Liens Outstanding for Tax Year 2021 Tax Acquired

*Jewett, Joseph	1,690.26
-----------------	----------

## Liens Outstanding for Tax Year 2022

Adams, Connor G	3,482.50	*Jewett, Joseph	1,568.00
Applebee, Randal L	428.75	Lucas, Craig & Nancy	1,673.00
Applebee, Randal L	148.75	Magoon, Kristie & Rick D Jr	68.25
Bemis, Nathan E	402.50	Mayhew, Leroy O C/O Theresa	742.00
Bouchard, Mark I & Jeannette	1,347.50	McKenna, Linda Lea	546.00
Brown, Susan C	958.26	Mellott, Donna L	46.79
Carrow, Joseph C	428.75	Moody, Philip Jr & Janet	1,785.00
Dorr, Barbara	274.75	Ross, Daniel F	1,046.50
Feniger, Thomas & Feniger, Jo	3,417.75	Upton, Valerie J	334.25
Galen, Jill E	1,596.83	Zhao, Jiawen	3,815.00
Jenkins, Tiffany	255.50	*Tax Acquired	

## First Installment of 2023 Taxes Outstanding as of May 19, 2023

Adams, Connor G	1,741.25	Call, Gabriel	637.88
Adams, Harvard M (Heirs)	57.75	Call, Gabriel J	1,470.00
Adams, Randy & Chrystal	187.25	Call, Gabriel J	521.50
Adams, Susan C	537.25	Carr, Larry A	1,407.00
Allard, Robert Jr	413.00	Carr, Larry A	534.63
Ames, Peter C	685.13	Carr, Larry A	395.50
Applebee, Randal L	214.38	Carr, Larry Alan	377.13
Applebee, Randal L	74.38	Carr, Rebecca	271.25
Bailey, Dana E	233.63	Carr, Rebecca L	868.00
Beals, Deborah S	129.02	Carrow, Joseph C	214.38
Bemis, Nathan E	201.25	Carrow, Lawrence C	253.75
Boardway, Stephen A	.88	Doiron, Gerald F	1,375.50
Bond, Rachel	416.50	Dyer, Blake	1,471.75
Bouchard, Gary M	315.88	Feniger, Thomas M	1,708.88
Bouchard, Mark & Jeannette	673.75	Fletcher, Bruce W	1,263.35
Bowley, Benjamin A	458.50	Free, George L (Trustee)	1,528.63
Bridges, Sherri L	704.38	Frost, Misty R	47.25
Campbell, John	392.00	Gagnon, James A	275.25
Campbell, Robin L	167.13	Gagnon, James A	1,545.25
Carr, Gabriel	371.88	Gagnon, Thomas	1,559.25
Carr, Gabriel	581.00	Gagnon, Thomas	298.38

Gagnon, Thomas	205.63	Levant Rentals Inc	289.63
Gagnon, Thomas A	1,232.00	Levant Rentals Incorpora	1,232.00
Gagnon, Thomas A	744.63	Levant Rentals Incorpora	329.00
Gagnon, Thomas A	1,822.63	Levant Rentals Incorpora	838.25
Gagnon, Thomas A	199.50	Lucas, Craig A	836.50
Gagnon, Thomas A	123.38	Lyndes, Dianne JT	852.01
Galen, Jill E	809.38	Magoon, Kristie M	34.13
Gillis, Bradley A	178.50	Mayhew, Leroy O	371.00
Granese, Darlene	142.63	McKenna, Linda Lea	273.00
Hall, Larry W	285.25	McLaughlin, Wade J	368.38
Hall, Toby	425.25	Melanson, James A	28.88
Hanson, Matthew	407.75	Mellott, Donna L	175.88
Hart Properties, LLC	441.88	Merchant (Heirs), Barbara L	342.78
Hart Properties, LLC	399.88	Merchant, Victoria	43.75
Hart Properties, LLC	353.50	Milliken, Lisa M	192.50
Hart Properties, LLC	216.13	Moody, Philip Jr & Janet	892.50
Harvey, Darryl L	238.00	Morrison, David & Donna	1,285.38
Harvey, Desmond	2,305.63	Mosher, Zachary S	274.75
Haskins, Suzette M	525.00	Moulton, Nicholas Jay Jr	550.38
Hincks, Cheryl L	480.38	Murphy, Dennis J III	790.13
Hogan, Michelle T	980.00	Osnoe, Kevin	204.75
Hummingbird Acres Inc	736.75	Oul LLC	285.25
Hummingbird Acres Inc	735.00	Phair, Michael K	233.63
Hummingbird Acres Inc	198.63	Pomeroy, James G	556.69
Hummingbird Acres Inc	200.38	Reese Co	513.63
Jenkins, Tiffany	127.75	Reese Co	285.25
*Jewett (Heirs), Joseph	784.00	Reese Co	198.63
Johnston, Emily M	1,039.50	Reese Co	198.63
Kennedy, Robyne	854.00	Reese Co	198.63
King, Greg A	1,750.00	Reese Co	198.63
King, Robert H Jr	470.75	Reese Co	199.50
LaPlante, Nicole JT	198.63	Reese Co	196.88
Lauria, Michael A	328.13	Reese Co	196.88
Lee, Evan	546.00	Reese Co	196.88
Levant Holdings, LLC	1,946.31	Reese Co	196.88
Levant Rentals Inc	396.38	Reese Co	196.88
Levant Rentals Inc	1,423.63	Reese Co	219.63
Levant Rentals Inc	634.38	Reynolds, Florence	1,386.00
Levant Rentals Inc	507.50	Richards, Frederick A & Ba	291.38

Richards, Frederick A & Ba	518.00	Thibodeau, John E TC	415.19
Ricker, Peter K	373.63	Thibodeau, John E TC	237.56
Ross, Daniel F	523.25	Thibodeau, John E TC	446.69
Saucier, Brian	1,075.38	Thibodeau, Kevin	254.63
Scripture, Ricky S & Sus	1,156.75	Townsend, Allen R.	86.63
Seymour, Sue A	174.13	Upton, Valerie J	167.13
Solomon, Shelly	854.88	Voisine, Joni & Clark, Brent	133.88
Soucy, Danielle	34.16	Waters, Shara	194.25
Sproul, Jaylyn	1,513.75	Wilbur, Thomas G	874.13
Stainless Solutions Inc.	1,568.00	Wilks, Edward B	81.42
Stubbs, Thomas A	6.13	Witham, Andrew J	231.88
Taylor, Donald C	348.25	WL Properties, LLC	324.63
Taylor, Donald C	322.00	Zhao, Jiawen	1,907.50
Thayer, Aaron M	204.75		
Therrien, Garry A	715.75	Interest Not Included	
Thibodeau, John E TC	125.12	*Tax Acquired	

First half taxes for the 2023 tax year were  
due on December 15, 2022.

# Valuation and Assessment of the Town of Levant

(Fiscal Year 2023)

As of April 1, 2022

Land	54,970,800
Buildings	101,530,200
Total Taxable Real Estate	156,150,000
Total Taxable Personal Property	146,800
Grand Total Taxable Property	156,647,800
Exemptions:	
Federal & State	0
Town of Levant	2,888,500
Literary & Scientific (Schools)	3,393,400
Houses of Worship	607,100
Fraternal Organizations (Grange)	0
Veterans & Widows	498,000
Blind	16,000
Landing Field	2,100
Total Exemptions	7,405,100



## Tax Commitment

Requirements:	
County Tax	307,419.00
Municipal Appropriations	1,493,210.00
Education Appropriations	2,176,672.00
Overlay	71,943.06
Total Requirements	4,049,235.06
Allowable Deductions:	
State Revenue Sharing	225,000.00
Homestead Reimbursement	230,271.93
BETE Reimbursement	1,626.63
Other Revenue	851,000.00
Total Deductions	1,307,898.56
Amount to be raised by Property Taxation	2,741,336.50



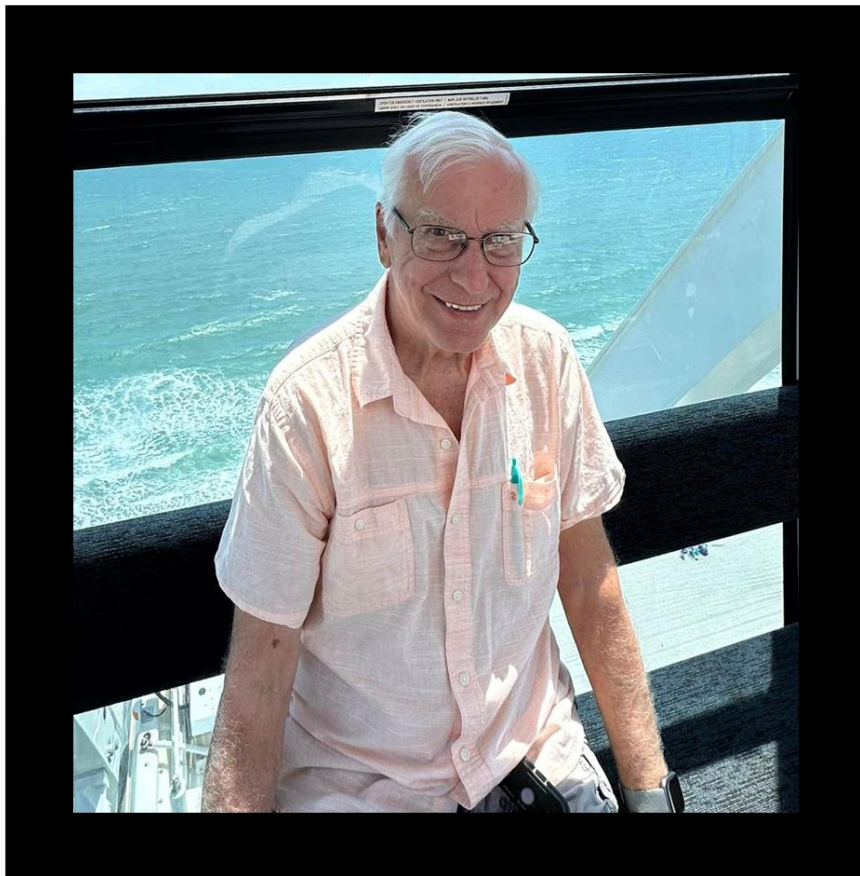
\$156,647,800 times the local tax rate of 0.0175 equals \$2,741,336.50

Respectfully Submitted,  
Suzanne Cole, Assessors' Agent

# Animal Control Report

All dogs 6 months or older must be licensed in your municipality. Licenses expire on December 31<sup>st</sup> of each year and must be renewed by January 31 after which time there will be a \$25 late fee. License fees are \$6 for altered dogs, for which the town gets \$3 and \$11 for unaltered dogs which the town gets \$1. The money that is sent to the state goes to the Animal Welfare Program to help prevent animal cruelty and abuse.

With deepest regards, we recognize Noel Sirabella for his service to our town as Animal Control Officer



**REST IN PEACE 2023**



## Levant Fire Department



**3917 Union St. Levant, Me 04456**

**Emergency Call 911**

*Non-Emergency 884-7574*

Over the past year Levant Fire department and Rescue responded to another record year of requests-responding to 1013 calls-of those requests we responded to 800 medical calls and 213 fires. Our department continues to grow, and handle more requests for our services, but we are very proud to share we rarely have any incident we do not have any crew to respond and address the emergency and many times-are able to put 2 ambulances in service to help cover our towns we protect.

We continue to work to improve our staffing and ensure that we have adequate members available to respond to any emergency. If you watch the news and stay close to what is happening across the country and our state-finding people to work in the emergency services field is harder than ever-the pay is not very lucrative and the situations our responders deal with take a toll on the members mental health. Shockingly to our tax payers-our department has no full time staff-we are manned by all per diem staff filling shifts when we can. As Chief I ask taxpayers to really stop and appreciate what you have in your town for members that provide time to protect our citizens, and many doing it for the feeling of giving back in the community.

We truly appreciate all the support this community has provided us over the years-and we are working harder than ever to find ways to keep our equipment and apparatus in working order without putting added stress on our tax payers. We are very appreciative of the support in purchasing a new Fire truck that we hope to have in the next 18 months to better serve our community. We also were able to take funds and upgrade our air packs to state of the art air packs with many features to better allow us to stay healthy and work comfortably in our gear. My request as Chief is for residents to get out and visit our station, and ask how we can best financially support public safety for the future-and what that option looks like, and let the members know you support them!

In closing as your Chief I want to say a huge thanks again to my members for the hours of dedication given to this town at training and putting aside personal time to respond to emergencies in the town. The total success of this department wouldn't happen without the support from the town administration, and you the taxpayers for supporting the overall operation of this department and a wonderful partnership we have with Northern Light Medical. Last year sadly our agency handled one of our first fatal fires in our community in years. I cannot stress more than ever-ensure you have working smoke detectors-reach out to us if you have questions around fire safety we are here to help. Again-please remember your first responders in your community, we are human and dealing with events like this again take a toll on our first responders and make it harder and harder to find those to want to do the work we do.

Again, thanks for your support and as always know-if you need us, WE WILL BE THERE!!  
respectfully submitted -Eric Strout Chief Levant Fire/Rescue





Regional School Unit 87  
44 Plymouth Road  
Carmel, ME 04419  
Fax: (207) 848-5196

**Mark Turner**  
Superintendent of Schools  
[mturner@rsu87.org](mailto:mturner@rsu87.org)  
Phone: (207) 848-5173 ext. 6004



May 5, 2023

Greetings,

I'm pleased to say that the 2022-23 school year has progressed without a disruption to student learning from the pandemic! It has been a difficult year for staff and students though, as returning to schooling has proven to be very challenging. Getting back on track academically and meeting expectations of behavioral norms has been very difficult for students and it seems it will take some time to "catch up" to pre-pandemic levels of success. We continue to hold high expectations for our students and are working very hard to support their learning.

With the end of the reconfiguration discussion, our budget planning has shifted toward a focus on strengthening our budget to support future construction needs at our schools. Increases to energy and electricity prices have really tightened our budget, but we continue to spend wisely and put student needs first. This focus has us in a place to end the year financially strong and helps us to budget for future needs. State funding for our district is up, however the State has increased the valuation of our towns by about 4%, meaning that they expect the towns to contribute more toward the school budget. Even with our challenges, the Board of Directors has approved a budget that continues our work on current goals, sets money aside in savings to plan for our future construction needs, and comes in at a 3.44% increase.

It is apparent that our society has changed over the years and the business of educating our children is more challenging than ever. The importance of working together to ensure student success is paramount today and it is clear that communication between our schools and communities is extremely valuable. They say it takes a village to raise a child. We know for a fact that students are more successful when schools and parents work together to support children, and students give their best effort to succeed. If you have concerns about your child's education, please reach out to their school and help be a part of the solution. We promise to do the same on our end and help our students succeed in a challenging world.

Our annual District Budget Meeting has been scheduled for 6:00 PM on Thursday, June 1, 2023, in the Caravel Middle School gymnasium, followed by a referendum vote in each town on Tuesday, June 6, 2023.

Respectfully submitted,

Mark Turner  
RSU 87 Superintendent of Schools

## Suzanne M. Smith Elementary School Principal's Report

On August 31, 2022, we began the 2022-2023 school year with 219 students enrolled in grades PreK-5. Our current enrollment is 215.

As a school, some of our professional development focus has been connected to accountability, math, phonics (prek-2) and reading workshop (grades 3-5). Grit and growth mindset continue to be a focus as well. This work shapes the culture and climate we strive to maintain. Work with grit and growth mindset will be on going as it takes much time and effort to make language shifts part of daily instructional practice. As a district we were very fortunate to participate in a half day workshop with Trevor Ragan. We have utilized many of his informative videos in our professional development. Trevor's message was connected to productive struggle and deliberate practice. Professional development work continues to be completed through viewing professional videos, discussions of professional readings, working with outside specialists and utilizing in-house specialists. We are fortunate to have skilled instructional coaches in the district that lead us in both math and literacy best practices.

A district-wide goal has been to increase our classroom libraries. Teachers developed a wish list of titles for their rooms. This included both picture books and chapter books. Each teacher received books from their list this year and they will receive more from this list next year. Students are extremely excited when new books arrive and are introduced. Teachers are as well.

Over the last few years I have worked to read books recommended by students. With each book read, I write a quick review that is posted outside my office window. In addition, I write a letter to the student who recommended the book with my impressions and/or questions. I have received positive feedback from parents and students regarding this practice. Given this feedback and the many conversations with students, I plan to continue with this practice next year.

A goal for last school year was to work on the website and to keep the community up to date with happenings at SES. Progress has been made with the continued use of SeeSaw, monthly updates being shared with parents, and our website being updated more frequently. This is an area that I will continue to work on during the 2023-2024 school year.

SES was extremely fortunate to have very little staff turn over this year. We brought on one new classroom teacher, Mrs. Bender in grade 2. In addition, we have Reilly Hesseltine in music/band and Gabrielle Sugar as our math interventionist. Consistency with teaching staff has a significant positive impact on student achievement.

Prior to the end of this school year the siding project should be completed, finally. Landscaping in front of and around the building will be a focus over the summer. Some paving will be completed in the front parking lot and a future project (as noted in last year's report) is connected to retiling classrooms and hallways on some type of rotational basis.

I would once again like to remind citizens that there are three types of Suzanne M. Smith scholarships available to RSU 87 residents. For more information, you can contact the school at 884-7444 or the Superintendent's Office at 848-5173. The Levant PAW's group sponsored one fundraiser this year and \$620.00 was raised for the scholarship fund.

I am thankful for my years in RSU 87. I feel fortunate to work with such a dedicated staff and supportive community.

Respectfully Submitted,  
Lorri Day, Principal



**TOWN OF LEVANT, MAINE**  
**INDEPENDENT AUDITORS' REPORT AND**  
**FINANCIAL STATEMENTS**

**JUNE 30, 2022**

# Maine Municipal Audit Services, PA

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Mindy J. Cyr, CPA

## Independent Auditors' Report

To the Board of Selectmen  
Town of Levant  
Levant, Maine

### OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Levant, Maine, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Levant, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Levant, Maine, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Levant, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Levant, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

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PO Box 313, Levant, Maine 04456  
Phone: (207) 884-6408 Email: maineaudits@gmail.com

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of Levant, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Levant, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **REQUIRED SUPPLEMENTARY INFORMATION**

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedule of employer's pension contribution, schedule of employer's share of net pension liability (asset), and budgetary comparison schedule, on pages 27, 28, and 29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **SUPPLEMENTARY INFORMATION**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Levant, Maine's basic financial statements. The schedule of property valuation, assessments, and appropriations and schedule of taxes receivable are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of property valuation, assessments, and appropriations and schedule of taxes receivable are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Maine Municipal Audit Services, PA*

Levant, Maine  
August 11, 2022



## Statement 1

Town of Levant, Maine  
Statement of Net Position  
June 30, 2022

		Total Governmental Activities
<hr/>		
<b>ASSETS:</b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 1,773,149	
Investments	334,655	
Taxes receivable	230,238	
Tax liens receivable	18,518	
<b>Total current assets</b>		\$ 2,356,560
<b>Non-current assets:</b>		
Net pension asset	6,367	
Capital assets, net of accumulated depreciation	3,998,270	
<b>Total non-current assets</b>		4,004,637
<b>TOTAL ASSETS</b>		6,361,197
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>		
Defined benefit pension plan	25,500	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>		25,500
		<u><u>\$ 6,386,697</u></u>
<b>LIABILITIES:</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ 27,489	
Accounts payable - technical escrow deposits	55,129	
Due to other governments	55,372	
Due to fiduciary fund	81,388	
Current portion of notes payable	41,626	
Current portion of capital leases payable	3,711	
<b>Total current liabilities</b>		\$ 264,714
<b>Non-current liabilities:</b>		
Notes payable	112,184	
Capital leases payable	7,211	
Accrued compensated absences	8,024	
<b>Total non-current liabilities</b>		127,419
<b>TOTAL LIABILITIES</b>		392,133
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Taxes collected in advance	6,941	
Defined benefit pension plan	111,359	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>		118,300
<b>NET POSITION:</b>		
Net investment in capital assets	3,833,538	
Unrestricted	2,042,726	
<b>TOTAL NET POSITION</b>		5,876,264
		<u><u>\$ 6,386,697</u></u>

The accompanying notes are an integral part of this statement.

Town of Levant, Maine  
Statement of Activities  
For the Year Ended June 30, 2022

			Program Revenues		Net (Expense) Revenue and Changes in Net Position	
			Charges for Services	Operating Grants and Contributions	Primary Government	
					Governmental Activities	Total
Expenses						
<i>Governmental activities:</i>						
General government	\$	209,665	\$	13,936	\$	315,206
Fire and rescue		249,369		85,084		61,300
Public works		288,946		-		37,952
Town maintenance		256,581		-		-
Education		2,075,108		-		(2,075,108)
County tax		290,797		-		(290,797)
Recreation		37,865		-		1,629
General assistance		416		-		291
Interest expense		2,826		-		-
Reserves		9,403		-		(2,826)
Animal control		8,200		-		(9,403)
Depreciation		599,691		-		(8,200)
<i>Total governmental activities</i>		4,028,868		99,020		416,378
<i>Total primary government</i>	\$	4,028,868	\$	99,020	\$	(3,513,469)

*General revenues:*

Property taxes, levied for general purposes	\$	2,654,919
Excise taxes		698,559
Interest and lien fees		17,297
Licenses and permits		20,082

*Grants and contributions not restricted to specific programs:*

Homestead exemption		221,896
State revenue sharing		366,787
Tree growth		4,864
Other		3,311
Unrestricted investment earnings		7,577
Unrealized gain (loss) on investments		(19,840)
Miscellaneous revenues		105,222
<i>Total general revenues and transfers</i>		4,080,673

*Changes in net position* 567,204

**NET POSITION - BEGINNING - RESTATED - see footnotes** 5,309,060

**NET POSITION - ENDING** \$ **5,876,264**

The accompanying notes are an integral part of this statement.

Town of Levant, Maine  
Balance Sheet  
Governmental Funds  
June 30, 2022

	General Fund	Total Governmental Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,773,149	\$ 1,773,149
Investments	334,655	334,655
Taxes receivable, net	230,238	230,238
Tax liens receivable	18,518	18,518
<b>TOTAL ASSETS</b>	<b>\$ 2,356,560</b>	<b>\$ 2,356,560</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<i>Liabilities:</i>		
Accounts payable	\$ 27,489	\$ 27,489
Accounts payable - technical escrow deposits	55,129	55,129
Due to other governments	55,372	55,372
Interfund payable	81,388	81,388
<i>Total liabilities</i>	<i>219,377</i>	<i>219,377</i>
<i>Deferred inflows of resources:</i>		
Taxes collected in advance	6,941	6,941
Uncollected property taxes	199,004	199,004
<i>Total deferred inflows of resources</i>	<i>205,945</i>	<i>205,945</i>
<i>Fund balances:</i>		
Committed - see footnotes	326,911	326,911
Assigned - see footnotes	588,689	588,689
Unassigned	1,015,639	1,015,639
<i>Total fund balances</i>	<i>1,931,238</i>	<i>1,931,238</i>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 2,356,560</b>	
<i>Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:</i>		
Depreciable and non-depreciable capital assets as reported in Stmt. 1		3,998,270
Long-term liabilities, as reported on Stmt. 1		(164,732)
Accrued compensated absences, as reported on Stmt. 1		(8,024)
Net pension asset, as reported on Stmt. 1		6,367
Deferred outflows related to pension plans		25,500
Deferred inflows related to pension plans		(111,359)
Deferred property taxes not reported on Stmt. 1		199,004
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$</b>	<b>5,876,264</b>

The accompanying notes are an integral part of this statement.

Town of Levant, Maine  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2022

	General Fund	Total Governmental Funds
<b>REVENUES:</b>		
Property taxes	\$ 2,679,333	\$ 2,679,333
Excise taxes	698,559	698,559
Intergovernmental revenue	1,013,237	1,013,237
Charges for services	99,020	99,020
Licenses and permits	20,082	20,082
Investment income	7,577	7,577
Interest and lien fees	17,297	17,297
Other revenue	105,222	105,222
<i>Total revenues</i>	4,640,325	4,640,325
<b>EXPENDITURES:</b>		
General government	261,839	261,839
Fire and rescue	294,572	294,572
Public works	523,762	523,762
Town maintenance	256,581	256,581
Education	2,075,108	2,075,108
County tax	290,797	290,797
Debt service	124,016	124,016
Capital reserve expenditures	9,403	9,403
Recreation	37,865	37,865
General assistance	416	416
Animal control	8,200	8,200
<i>Total expenditures</i>	3,882,560	3,882,560
<i>Excess (deficiency) of revenues over (under) expenditures</i>	757,765	757,765
<b>OTHER FINANCING SOURCES (USES):</b>		
Unrealized gain (loss) on investments	(19,840)	(19,840)
Capital lease issuance	6,759	6,759
<i>Total other financing sources (uses)</i>	(13,081)	(13,081)
<i>Net change in fund balances</i>	744,684	744,684
<b>FUND BALANCES - BEGINNING</b>	1,186,554	1,186,554
<b>FUND BALANCES - ENDING</b>	<b>\$ 1,931,238</b>	<b>\$ 1,931,238</b>

The accompanying notes are an integral part of this statement.

(Continued)

Statement 4  
(Continued)

Town of Levant, Maine  
Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2022

<b>Net change in fund balances - total governmental funds (Statement 4)</b>	<b>\$ 744,684</b>
Amounts reported for governmental activities in the Statement of Activities (Stmnt. 2) are different due to the following items:	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report	(599,691)
Capital outlays expensed on the Governmental Funds Report (Stmnt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmnt. 2)	306,308
Revenues in the Statement of Activities (Stmnt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and other deferred revenue.	(24,414)
Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Repayments are as follows:	
Bond principal paid	121,190
Capital lease principal paid	3,501
Expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Specifically, this represents the change in deferred pension liability and changes in deferred inflows/outflows related to pensions	21,079
Change in accrued compensated absences as reported on the Statement of Net Position (Stmnt. 1)	1,305
Issuance of long-term debt are reported as other financing sources in the governmental funds, but debt issuances increase long-term liabilities in the Statement of Net Position. Issuances are as follows:	
Capital leases	(6,759)
<b>Changes in net position of governmental activities (see Stmnt. 2)</b>	<b>\$ 567,204</b>

The accompanying notes are an integral part of this statement.



MUNICIPAL  
BUDGET



# TOWN OF LEVANT - 2023-2024 MUNICIPAL BUDGET

ADMINISTRATIVE BUDGET	FY 22-23 BUDGET	FY 23-24 PROPOSED
<b>PERSONAL SERVICES</b>		
Town Manager Salary	45,473.00	46,610.00
Administrative Assistant	35,889.00	36,966.00
Secretary/Clerk Salary	24,960.00	25,709.00
Code Enforcement Salary	<u>8,322.00</u>	<u>8,530.00</u>
<b>Total Personal Services:</b>	114,644.00	117,815.00
<b>PROFESSIONAL SERVICES</b>		
Assessing Services	9,235.00	9,512.00
Legal Expense	4,000.00	4,000.00
Maine Municipal Dues	3,400.00	3,696.00
Municipal Audit	3,100.00	3,200.00
Registry of Deeds	4,000.00	3,500.00
Trio Licensing Fee	18,000.00	17,000.00
MRC/PVRDD Dues	1,500.00	1,500.00
Mapping	2,200.00	2,200.00
Website	<u>3,000.00</u>	<u>3,500.00</u>
<b>Total Pro. Services:</b>	48,435.00	48,108.00
<b>BOARDS &amp; COMMITTEES</b>		
Selectmen's Stipend	4,250.00	4,250.00
Planning Board Services	1,000.00	1,000.00
Election Services	1,500.00	500.00
Board of Appeals	<u>100.00</u>	<u>100.00</u>
<b>Total Boards/Committees</b>	6,850.00	5,850.00
<b>OPERATING EXPENSES</b>		
Advertising/Notice Expense	100.00	100.00
Annual Report Expense	750.00	750.00
Books & Forms	750.00	750.00
Dues and Memberships	200.00	200.00
Equipment Repair/Replace	1,500.00	2,000.00
Fica/Medicare Match	7,500.00	7,500.00
Maine State Retirement	15,500.00	15,500.00
Maintenance Agreement	3,000.00	7,000.00
Miscellaneous Expense	1,000.00	500.00
Office Supplies	2,000.00	2,000.00

<b>Postage Expense</b>	5,000.00	5,200.00
<b>Postage Meter</b>	760.00	760.00
<b>Training/Seminars/Luncheons</b>	200.00	200.00
<b>Retirement -ICMA</b>	<u>1,560.00</u>	<u>1,040.00</u>
<b>Total Operating Expenses</b>	39,820.00	43,500.00

#### **RISK MANAGEMENT**

<b>Income Protection</b>	1,600.00	1,600.00
<b>Worker's Comp Insurance</b>	24,000.00	24,000.00
<b>MMA Property &amp; Casualty</b>	<u>7,600.00</u>	<u>7,600.00</u>
<b>Total Insurance</b>	33,200.00	33,200.00

#### **UTILITIES & MAINTENANCE**

<b>Building Maintenance</b>	1,000.00	2,000.00
<b>Electricity</b>	3,000.00	3,000.00
<b>Heating Expense</b>	1,900.00	1,900.00
<b>Telephone Expense</b>	<u>2,600.00</u>	<u>2,600.00</u>
<b>Total Utilities &amp; Maintenance</b>	8,500.00	9,500.00

#### **GENERAL SERVICES**

<b>Levant 76'ers</b>	<u>2,000.00</u>	<u>2,000.00</u>
<b>Total General Services:</b>	2,000.00	2,000.00

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<b>ADMINISTRATIVE BUDGET</b>	253,449.00	259,973.00
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<b>GENERAL ASSISTANCE</b>	2,000.00	2,000.00
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#### **FIRE DEPARTMENT BUDGET**

##### **OPERATING EXPENSES**

<b>MMA Property Casualty</b>	7,114.00	7,200.00
<b>Dues &amp; Memberships</b>	645.00	645.00
<b>Maintenance Agreement</b>	7,500.00	8,000.00
<b>Office Supplies</b>	800.00	1,000.00
<b>Equipment Repairs</b>	2,000.00	2,000.00
<b>Fire Chief Stipend</b>	15,000.00	16,000.00
<b>Biannual Physicals</b>	1,060.00	1,060.00
<b>Housekeeping Supplies</b>	1,200.00	1,500.00
<b>License Fee</b>	200.00	500.00
<b>Compressed Gas UTB recharge air</b>	1,300.00	1,300.00
<b>Rescue Supplies</b>	2,000.00	2,200.00

<b>Vehicle Fuel Expense</b>	5,500.00	6,500.00
<b>Personnel Reimbursement</b>	26,000.00	35,000.00
<b>Ambulance Reimbursement</b>	<u>65,200.00</u>	<u>81,354.00</u>
<b>Total Operating Expenses</b>	135,519.00	164,259.00

#### **UTILITIES & MAINTENANCE**

<b>Building Maintenance</b>	2,500.00	4,500.00
<b>Electricity</b>	7,500.00	9,000.00
<b>Heating Expense</b>	8,200.00	8,200.00
<b>Telephone</b>	<u>1,700.00</u>	<u>1,700.00</u>
<b>Total Utilities &amp; Maintenance</b>	19,900.00	23,400.00

#### **TRAINING & EDUCATION**

<b>Fire Department Training</b>	2,000.00	2,000.00
<b>Fire Prevention</b>	1,000.00	2,000.00
<b>Total Training &amp; Education</b>	3,000.00	4,000.00

#### **EQUIPMENT EXPENSE**

<b>Dry Hydrants</b>	600.00	600.00
<b>Fire Equipment Purchase</b>	6,000.00	6,000.00
<b>Protective Apparel (Turnout Gear)</b>	6,000.00	6,000.00
<b>Stretcher Lease</b>	2,724.00	1,500.00
<b>Pager Purchase</b>	1,500.00	2,724.00
<b>Pager Repair</b>	<u>700.00</u>	<u>700.00</u>
<b>Total Equipment Expense</b>	17,524.00	17,524.00

#### **VEHICLE MAINTENANCE**

<b>Unit 444 ('08 HME)</b>	2,000.00	2,000.00
<b>Unit 442 (94 Intn'l)</b>	1,700.00	1,700.00
<b>Unit 448 (01 Rescue)</b>	1,800.00	1,800.00
<b>Unit 459 (Ambulance)</b>	2,500.00	2,500.00
<b>Unit 446</b>	<u>1,600.00</u>	<u>1,600.00</u>
<b>Total Vehicle Maintenance</b>	9,600.00	9,600.00

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<b>TOTAL FIRE DEPT. BUDGET</b>	185,543.00	218,783.00
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#### **TOWN MAINTENANCE BUDGET**

#### **UTILITIES & MAINTENANCE**

<b>Solid Waste</b>	85,000.00	80,000.00
<b>Trash Collection-Curbside</b>	135,000.00	142,000.00

Street Lights	3,200.00	4,500.00
Corner Lot Maintenance	1,500.00	2,000.00
Ambulance	5,000.00	5,000.00
PCSO Contract	<u>12,000.00</u>	<u>12,000.00</u>
Total Town Utilities	241,700.00	245,500.00

#### CEMETERY MAINTENANCE

Flags and Flowers	300.00	300.00
Cemetery Gravel & Loam	<u>1,000.00</u>	<u>0.00</u>
Total Cemetery Maintenance	1,300.00	300.00

*****		
TOTAL TOWN MAINTENANCE	243,000.00	245,800.00

\*\*\*\*\*

#### ROADS AND HIGHWAYS

##### OPERATING BUDGET

Public Works Employees	<u>65,000.00</u>	<u>70,000.00</u>
Total Operating Expenses	65,000.00	70,000.00

##### HIGHWAY MAINTENANCE

MMA Property & Casualty	3,500.00	4,000.00
Highway Maintenance	25,000.00	30,000.00
Paving & Surfacing	280,000.00	345,000.00
Road Signage	<u>200.00</u>	<u>500.00</u>
Total Highway Maintenance	308,700.00	379,500.00

##### SNOW AND ICE CONTROL

Snow Removal Contract	205,393.00	208,500.00
Salt & Sand Expense	<u>60,000.00</u>	<u>60,000.00</u>
Total Winter Maintenance	265,393.00	268,500.00

\*\*\*\*\*

ROADS & HIGHWAYS BUDGET	639,093.00	718,000.00
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##### ANIMAL CONTROL BUDGET

##### OPERATING EXPENSES

ACO Stipend	7,000.00	8,560.00
Impound Fees	1,500.00	4,750.00
Forms & Supplies	100.00	100.00

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ANIMAL CONTROL BUDGET:	8,600.00	13,410.00
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## RECREATIONAL BUDGET

### PERSONAL SERVICES

Recreation Director	14,300.00	14,730.00
Concessions	<u>2,000.00</u>	<u>2,000.00</u>
Total Personal Service	16,300.00	16,730.00

### UTILITIES & MAINTENANCE

MMA Property and Casualty	175.00	175.00
Ball Field Maintenance	2,000.00	2,500.00
Electricity	<u>600.00</u>	<u>800.00</u>
Total Utilities and Maintenance	2,775.00	3,475.00

### SPORTS EXPENSES

Baseball/Softball	1,000.00	1,000.00
Youth Soccer	1,000.00	1,000.00
Cheerleading	750.00	750.00
Coaches Ed/ Equipment/Supplies	250.00	500.00
Basketball	<u>1,200.00</u>	<u>1,200.00</u>
Total Sports Activities:	4,200.00	4,450.00

### COMMUNITY ACTIVITIES

Easter Party	1,000.00	1,000.00
Father/Daughter/Mom/Son Dance	1,000.00	1,200.00
Halloween	750.00	750.00
Miscellaneous Rec. Activities	<u>1,500.00</u>	<u>1,000.00</u>
Total Community Activities	4,250.00	3,950.00

OLD HOME DAY FESTIVAL	9,000.00	10,000.00
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*****		
TOTAL RECREATIONAL BUDGET	36,525.00	38,605.00

## CAPITAL IMPROVEMENTS & RESERVE BUDGET

### CAPITAL IMPROVEMENTS

Administration Capital	2,000.00	5,000.00
Fire Department Capital	4,000.00	20,000.00
Recreational Capital	0.00	0.00
Honor Roll	<u>0.00</u>	<u>0.00</u>
Total Capital Accounts	6,000.00	25,000.00

**CAPITAL RESERVES**

Comprehensive Plan Update	0.00	0.00
Civil Defense Reserve	0.00	0.00
Public Works Reserve	5,000.00	15,000.00
Emergency Road Reserve	0.00	5,000.00
Equipment Reserve	0.00	0.00
Recreational Reserve	0.00	0.00
Fire Truck Reserve	0.00	0.00
Legal Reserve	0.00	0.00
Cemetery Reserve	0.00	0.00
State Road Reserve	0.00	0.00
Town Office Reserve	2,000.00	0.00
SCBA Reserve	25,000.00	0.00
Engineering Reserve	0.00	0.00
Fire Dept Vehicle Repair Reserve	2,000.00	0.00
Emergency Vet Reserve	<u>0.00</u>	<u>0.00</u>
Total Capital Reserve	34,000.00	20,000.00

\*\*\*\*\*  
TOTAL CAPITAL BUDGET 40,000.00 45,000.00  
\*\*\*\*\*

**DEBT SERVICE**

Public Works Building	85,000.00	90,000.00
TOTAL DEBT SERVICE	85,000.00	90,000.00

\*\*\*\*\*  
TOTAL MUNICIPAL BUDGET: 1,483,210.00 1,631,571.00  
\*\*\*\*\*

**GOVERNMENTAL ASSESSMENTS**

Educational Assessment	2,175,108.00	2,245,620.00
County Tax Assessment	307,419.00	348,049.00
Overlay	<u>15,000.00</u>	<u>0.00</u>

Total Assessments: 2,497,527.00 2,593,669.00  
\*\*\*\*\*

PROJECTED NEED: 3,980,737.00 4,225,240.00  
\*\*\*\*\*

<b>REVENUE BUDGET</b>		<b>Proposed FY 22/23</b>	<b>Proposed FY 23/24</b>
<b>TAX COLLECTOR'S REVENUE</b>			
Excise Tax - Boats		\$3,000.00	\$3,000.00
Excise Tax - Motor Vehicle		\$600,000.00	\$625,000.00
DMV Agent Fee		\$9,000.00	\$9,000.00
Veteran's Reimbursement		\$1,400.00	\$1,500.00
Interest & Fees on Taxes		<u>\$15,000.00</u>	<u>\$15,000.00</u>
<b>Total Tax Collector:</b>		\$628,400.00	\$653,500.00
<b><u>TREASURER'S REVENUE</u></b>			
<u>Intergovernmental Revenue</u>			
Municipal Revenue Sharing		\$225,000.00	\$250,000.00
Local Road Assistance		\$35,000.00	\$35,000.00
Snowmobile Fee Reimbursement		\$1,200.00	\$1,200.00
General Assistance Reimbursement		\$500.00	\$1,000.00
Homestead Reimbursement		\$150,000.00	\$175,000.00
Tree Growth Reimbursement		<u>\$4,000.00</u>	<u>\$4,000.00</u>
<b>Total Intergovernmental:</b>		\$415,700.00	\$466,200.00
<u>Local Revenue</u>			
Building Permits		\$8,000.00	\$8,000.00
Mobile Home Park License Fee		\$0.00	\$0.00
Cable Franchise Fees		\$11,500.00	\$11,500.00
Photo Copy Revenue		\$100.00	\$100.00
Interest Income on Investment		\$1,500.00	\$10,000.00
PERC/MRC Revenue		\$4,000.00	\$4,500.00
Cemetery Lots/Burials		\$1,000.00	\$1,000.00
<b>Total Local Revenue:</b>		\$26,100.00	\$35,100.00
<b>Total Treasurer's Revenue:</b>		\$441,800.00	\$501,300.00

**TOWN CLERK'S REVENUE**

Agent Fee/License	\$1,000.00	\$1,000.00
Agent Fee/ATV	\$600.00	\$600.00
Dog Control Fees	\$2,000.00	\$2,000.00
Vital Statistic Fees	<u>\$2,200.00</u>	<u>\$2,200.00</u>

<b>Total Town Clerk Revenue:</b>	\$5,800.00	\$5,800.00
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<b>NON-PROPERTY TAX REVENUE:</b>	\$1,076,000.00	\$1,160,600.00
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**LOCAL REVENUE**

<b>Fund Appropriation</b>	\$0.00	\$50,000.00
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<b>TOTAL NON-PROPERTY TAX REVENUE:</b>	\$1,076,000.00	\$1,210,600.00
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TOWN  
MEETING  
WARRANT

## Special Town Meeting Warrant

Penobscot, ss

State of Maine

To: Tim Robinson, a resident of the Town of Levant, in said county of Penobscot:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Levant, in said County, qualified to vote in Town affairs, to assemble at the Suzanne Smith School on Saturday the 17<sup>th</sup> day of June, A.D. 2023 at 9:00am, then and there to act upon the following articles, to wit:

**Article 1:** To choose a moderator to preside at said meeting.

**Article 2:** To see if the Town will vote to fix two dates when taxes on real estate and personal property shall be due and payable and after which interest shall accrue.

RECOMMEND:

First Installment: December 15, 2023

Second Installment: June 15, 2024

**Article 3:** To see if the Town will set a rate of interest to be paid after the due dates on delinquent taxes.

RECOMMEND: 8.0%, the maximum allowed as per Henry Beck,  
Treasurer of State.

(Title 36 M.R.S.A., Section 505(4))

**Article 4:** To see if the Town will vote to establish the interest rate of 8% per year on the amount of overpayment to be paid to a taxpayer who is determined to have paid an amount of real estate or personal property taxes in excess of the amount finally assessed on April 1, 2023 (Title 36 M.R.S.A., Section 506-A)

**Article 5:** To see if the Town will vote to close all Fiscal Year 2022-2023 overdrafts to surplus.

**Article 6:** To see if the Town will vote to authorize the Selectmen and Treasurer, on behalf of the Town to sell or dispose of obsolete Town equipment and material on such terms as they deem proper and any property to be sold must be put up for competitive bid and advertised around Town for at least fourteen days.

**Article 7:** To see if the Town will vote to authorize the Board of Selectmen and Treasurer to borrow in anticipation of taxes (Title 30-A M.R.S.A. Section 5151).

**Article 8:** To see if the Town will vote to authorize the Board of Selectmen to enter into and execute contracts not to exceed five years.

**Article 9:** To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed pursuant to Title 36 M.R.S.A. Section 506.

**Article 10:** To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of tax-acquired property by competitive sealed bid, to be advertised in a manner deemed proper by the Selectmen and to execute municipal quit claim deeds for the same. In the event that no suitable bids are received, the Town authorizes the Board of Selectmen and Treasurer to dispose of the property on such terms as they deem proper. Also, to authorize the Selectmen, in their discretion, to retain any tax acquired property or any portion thereof for municipal purposes or waive the automatic lien foreclosures when it is in the best interest of the town. If sale is to anyone other than the former owner, the Board of Selectmen shall follow the special sale process required by 36 M.R.S.A. §943-C for qualifying homestead property.

**Article 11:** To see if the Town will authorize the Board of Selectmen to accept donations and any other gifts on behalf of the Town.

### **ORDINANCE ARTICLES**

**Article 12:** To see if the Town will vote to enact an ordinance entitled “Levant Solar Array Ordinance”.

**Article 13:** To see if the Town will vote to repeal an ordinance entitled “Floodplain Management Ordinance for the Town of Levant, Maine” which was enacted on September 19, 1991 and to enact an ordinance entitled “Floodplain Management Ordinance for the Town of Levant, Maine” with a revision date of June 2022 and to be effective July 19, 2023.

### **BUDGET ARTICLES**

**Article 14:** To see if the Town will authorize the use of revenue from recreation department events to be expended to offset the cost of these and other recreational events and any such revenue not expended at year’s end be transferred to the Recreation Reserve Account.

**Article 15:** To see if the Town will vote to appropriate any income or unexpended dollars from Old Home Days evenly to the Recreation Reserve and the Old Home Days Reserve at the end of the fiscal year.

**Article 16:** To see if the Town will authorize the use of revenues to be expended to offset the cost of the operation of the ambulance service and fire department.

**Article 17:** To see if the Town will authorize unexpended funds at year's end from the Roads and Highway budget to be transferred to the Public Works Reserve Account.

**Article 18:** To see if the Town will vote to authorize the Selectmen or Town Manager, acting in concurrence with said Selectmen, to apply for and/or accept and expend, on behalf of the Town, money from Federal, State or other governmental units or private sources which may be received from time to time in the form of Grants or any other source, during the period from July 1, 2023 to June 30, 2024.

**Article 19:** To see if the following reserve account balances shall be moved to the General Fund: Revaluation Reserve, Civil Defense Reserve, Housing Grant Reserve, Cable Reserve and Comprehensive Plan Reserve

### **EXPENSE BUDGET ARTICLES**

(The Selectmen recommend the following amounts for the following Expense and Revenue Budgets)

**Article 20:** To see what sum of money the Town will vote to raise and/or appropriate for the Administrative Budget.  
RECOMMEND: \$259,973

**Article 21:** To see what sum of money the Town will vote to raise and/or appropriate for General Assistance.  
RECOMMEND: \$2,000

**Article 22:** To see what sum of money the Town will vote to raise and/or appropriate for the Fire Department.  
RECOMMEND: \$218,783

**Article 23:** To see what sum of money the Town will vote to raise and/or appropriate for Town Maintenance Budget.  
RECOMMEND: \$245,800

**Article 24:** To see what sum of money the Town will vote to raise and/or appropriate for Road & Highway Budget.  
RECOMMEND: \$718,000

The following is a list of the proposed projects for which the bulk of the Highway Maintenance portion of the road budget will be expended:

<b>Winter Maintenance:</b>	
Plowing/Salt/Sand	\$268,500
<b>Paving &amp; Surfacing:</b>	\$345,000

**Article 25:** To see what sum of money the Town will vote to raise and/or appropriate for Animal Control.  
RECOMMEND: \$13,410

**Article 26:** To see what sum of money the Town will vote to raise and/or appropriate for Recreation Budget.  
RECOMMEND: \$38,605

**Article 27:** To see what sum of money the Town will raise and/or appropriate for Capital Improvements and Reserve Budget.  
RECOMMEND: \$45,000

**Article 28:** To see what sum of money the Town will raise for Debt Service.  
RECOMMEND: \$90,000

### **REVENUE BUDGET ARTICLE**

**Article 29:** To see what sum of money the Town will vote to fund the appropriations approved in Articles 20 through 28 inclusive.

RECOMMEND: That \$1,160,600 be appropriated from Non-Property Tax Revenue and the remainder be raised by property taxation; that \$50,000 be appropriated from General Fund Equity and the remainder be raised by property taxation.

The Registrar of Voters will be in session at the Town Office during regular office hours for the purpose of correcting the list of voters.

Hereof, fail not, have you there and then this warrant with your doings thereon.

Given under our hands in the Town of Levant, this 24th day of May A.D. 2023.

LEVANT BOARD OF SELECTMEN:

\_\_\_\_\_  
A True Copy:

Attest

Scott Pullen, Town Clerk

\_\_\_\_\_  
Brent Pullen, Chairman

\_\_\_\_\_  
Zach Wood

\_\_\_\_\_  
Brian Call

\_\_\_\_\_  
Nathan Peary

\_\_\_\_\_  
Matthew Arnold

# Notes

This image shows a full page of blank, lined paper. It features approximately 28 horizontal black lines spaced evenly apart, typical of standard notebook paper. The lines extend across the entire width of the page, leaving small margins at the top and bottom. There are no vertical margin lines or other markings present.

